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MEMORANDUM OF LEASES

BETWEEN

ACF INDUSTRIES, INCORPORATED ("LESSOR")

AND

the Lessee identified herein, ("LESSEE")

Filed and recorded with the Interstate Commerce Commission pursuant to Section 11303, Title 49, United States Code on , at , Recordation No.

6/3/94; 12:16pm 24950/1760/48492.1 Memorandum dated as of June 3, 1994 of Leases specified on Exhibit A attached hereto by and between ACF Industries, Incorporated, a New Jersey corporation, ("Lessor") and the Lessee identified on Exhibit A attached hereto, ("Lessee") (as the same have been and may be amended, supplemented, otherwise modified or renewed from time to time, the "Leases").

WITNESSETH:

Pursuant to the Leases, Lessor has agreed to furnish to Lessee, and the Lessee has agreed to lease from Lessor certain railcars including the railroad tank cars and covered hopper cars listed on Exhibit A attached hereto.

IN WITNESS WHEREOF, the undersigned has caused this instrument to be signed by its corporate officer as of the date first above written.

ACF INDUSTRIES INCORPORATE

Зу:_____

Name: Robert J. Mitchell

Title: Treasurer

STATE OF NEW YORK)
COUNTY OF NEW YORK)

On this 3rd day of June, 1994, before me personally appeared Robert J. Mitchell, to me personally known, who being by me duly sworn, says that he is the Treasurer of ACF INDUSTRIES, INCORPORATED, that the foregoing instrument was signed on behalf of said corporation on this 3rd day of June, 1994, and he acknowledged that the execution of the said instrument was his free act and deed.

My commission expires:

ALICE BLUMBERG Notary Public, State of New York No. 01BL5026266 Qualified in New York County Commission Expires April 18, 1996

EXHIBIT A

EQUIPMENT

LESSEE NAME HICKSON KERLEY, INC CAR SERVICE IDENTIFYING NUMB NUMBER AAR
CONTRACT NO. (BOTH INCLUSIVE) OF CARS
5962 ACFX 12200 1 T015